# Exhibit 9 Part 5 of 5

#### 

Appendix J

Remarriage rates: 1971 Railros

1971 Railroad Retirement Board rates

Net investment return: 7.25%

Administration expenses: Actual for prior year

Valuation date: First day of plan year

Actuarial value of assets: Onetime write-up to market value as of March

31, 1993 followed by restart of the present

procedure thereafter.

Funding method: Unit credit cost method, except retrospective

term cost based on actual experience during the prior year for Line-of-Duty disability benefits.

Amortization period: 20 years beginning April 1, 1993; 19 years as

of April 1, 1994, etc. In years when there is a zero or negative unfunded actuarial accrued liability, the amount which is expected to produce a zero unfunded actuarial accrued

liability at the end of the plan year.

Appendix K

#### APPENDIX K

#### **EXTENSION CHART**

Salary Cap as Percentage of DGR

	02	03	04	05	06	07
If notice given (1)	64	64.25	64.75	65	65	U
If no notice given	64	64.25	64.75	65.5	64.5	$\overline{U}$

U = Uncapped

<sup>\*</sup>Extension Agreement 1/8/02

<sup>(1)</sup> Notice may be given by either party.

Appendix L

#### APPENDIX L

#### **OFF-SEASON WORKOUT RULES**

The Collective Bargaining Agreement with the NFLPA provides that, except for certain specified mini-camps, any off-season workout programs or classroom instruction shall be *strictly* voluntary. No Club official shall indicate to a player that the Club's off-season workout program or classroom instruction is not voluntary (or that a player's failure to participate in a workout program or classroom instruction will result in the player's failure to make the Club). Off-season programs may take place for *fourteen* weeks between the end of the previous season and ten days prior to the start of veteran training camp. The CBA limits such workouts to four days per week; *such workout programs are not permitted on* weekends. Included in the *fourteen* weeks may be no more than fourteen days of organized team practice activity. This does not preclude any player from working out on his own on other days, including weekends. Contact work (e.g., "live" blocking, tackling, pass rushing, bump-and-run), is expressly prohibited in all off-season workouts.

Voluntary off-season workout programs are intended to provide training, teaching and physical conditioning for players. The intensity and tempo of drills should be at a level conducive to learning, with player safety as the highest priority, and not at a level where one player is in a physical contest with another player.

Teams are to provide their players and the Management Council the schedule for the program, including designation of any days on which organized team practice activity will take place, pursuant to the rules set forth in Article XXXV of the CBA, and any changes to the schedule for the program.

The following rules shall also apply to the fourteen days of organized team practice activity:

- No pads except protective knee or elbow pads. Helmets are permitted.
- No live contact; no live contact drills between offensive and defensive linemen.
- 7-on-7, 9-on-7 and 11-on-11 drills will be permitted, providing no live contact takes place.
- The NFL will monitor all Clubs during the off-season to ensure player safety and adherence to live contact guidelines.
- Maximum six hours per day, with a maximum two hours on field, for any player.

\* Extension Agreement 1/8/02

#### APPENDIX M

#### PSL EXAMPLES

Without limitation on any other example, the following are examples of the operation of the rules in Article XXIV (Guaranteed League-wide Salary, Salary Cap & Minimum Team Salary), Section 1(a), concerning Personal Seat Licenses (PSLs):

#### 1. Subsection (x)(1) — Maximum Annual Allocation Amount

Year 1 (1996) PSL revenues received = \$ 45 million
Remaining life of PSL = 16 years
WSJ Treasury *Note* rate at 2/1/96 - 8%
Factor-Future Value of 8% annuity 15 years (maximum)

= 27.152 (annual compounding)
Future Value of \$3 million/year for 15 years

= \$3 million x 27.152 = \$81.456 million

Interest Amount = \$81.456 million - \$45 million

= \$36.456 million

Year 1 Annual Interest Allocation = \$36.456 million/15 years = \$2.43 million/year

Year 1 PSL Allocation Amount

= PSL Amount = \$45 million/15 years = \$3.00 million + Allocated Interest = \$2.43 million

Total Year 1 Allocation = \$5.43 million

1996 PSL Maximum Annual Allocation Amount = \$5.43 million

PSL revenues received = \$ 30 million Year 2 (1997) Remaining life of PSL = 15 years WSJ Treasury Note rate at 2/1/97 - 7% Factor-Future Value of 7% annuity 15 years = 25.129(annual compounding) Future Value of \$2 million/year for 15 years = \$2m x 25.129 = \$50.258 million Interest Amount = \$50.258 million - \$30 million = \$20.258 million Year 2 Annual Interest Allocation = \$20.258 million/15 years = \$1.35 million/year Year 2 PSL Allocation Amount = PSL Amount=\$30 million/15 years = \$2.00 million + Allocation Interest = \$1.35 million Total Year 2 Allocation = \$3.35 million PSL Maximum Annual Allocation Amount Year 1 PSL Allocation Amount = \$5.43 million Year 2 PSL Allocation Amount = \$3.35 million

1997 PSL Maximum Annual Allocation Amount

= \$8.78 million

Year 3 (1998) PSL revenues received = \$ 7 million
Remaining life of PSL = 14 years
WSJ Treasury Note rate at 2/1/98 - 7.5%
Factor-Future Value of 7.5% annuity 14 years = 23.366
Future Value of \$.5 million/year for 14 years
= \$.5m x 23.366 = \$11.683 million
Interest Amount = \$11.683 million - \$7 million
= \$ 4.683 million

Year 3 Annual Interest Allocation = \$4.683 million/14 years = \$.335 million/year

Year 3 PSL Allocation Amount

= PSL Amount = \$7 million/14 years = \$.500 million

+ Allocated Interest = \$.335 million

Total Year 3 Allocation = \$.835 million

PSL Maximum Annual Allocation Amount

Year 1 PSL Allocation Amount = \$5.430 million
Year 2 PSL Allocation Amount = \$3.350 million
Year 3 PSL Allocation Amount = \$ .835 million
1998 PSL Maximum Annual Allocation Amount = \$9.615 million

2. Subsection (x)(2) — PSL Revenues Used For Stadium Construction Or Renovation

Assume the Team sells PSLs on the following terms:

- Gross PSL revenues received in 1996 = \$45 million
- Income taxes paid on PSL revenues in 1996 = \$12 million
- Legal and marketing costs incurred relating to PSL revenues =
   \$6 million
- Stadium renovation costs = \$56 million

The PSL revenues included in DGR, subject to the rules in Subsections (x)(3) through (x)(7), would be \$45 million.

Assume that only the net PSL revenues of \$27 million were used in the renovation project (\$45m - (\$12m + 6m)) and the total stadium renovation costs were \$30 million.

The PSL revenues excluded from DGR in this example would be limited to \$27 million, subject to the rules in Subsections (x)(3) through (x)(7). The PSL Maximum Annual Allocation Amount, however, would be calculated based upon the gross revenues of \$45 million.

## 3. Subsection (x)(2) — Maximum Exclusion Of PSL Revenues Each League Year

For purposes of this subsection, Excluded DGR spillover shall be calculated as follows for each Team:

- Assume that the new stadium's first full year of operation is 1998.
- Assume that the Team's Excluded DGR data is as follows:

	<u> 1997</u>	<u> 1998</u>
Excluded DGR	\$5 million	\$15 million

If the League, as a whole, is in a spillover situation in 1998, then the increase in DGR due to spillover would be \$10 million (\$15 million - \$5 million).

If the League is not in a spillover situation in 1998, the increase in DGR due to spillover would be zero.

### 4. Subsection (x)(3) — PSL Difference Credited To DGR

a. Assume that the new stadium is placed in service in June 1998.

1998 increase in DGR directly related to new stadium:

•	Increase in gate receipts	\$6 million
•	Increase in DGR spill-over	\$2 million
	Total DGR increase	\$8 million

#### Cumulative PSL Difference:

PSL Maximum Annual  Year Allocation Amount 1996 \$5.430 million 1997 \$8.780 million 1998 \$9.615 million Cumulative PSL Difference	First Year <u>DGR Increase</u> \$8 million (assumed)  \$8 million (assumed)  \$8 million	PSL Difference 0 \$.780 million \$1.615 million \$2.395 million
---	--	---

For purposes of computing the PSL Difference, we assume that the increase in DGR was the same for 1996 and 1997 (years prior to the first full year the new stadium was placed into service) as it is in the first full year in the new stadium was placed into service (\$8 million).

\$2.395 million would be credited into DGR in the 1999 League Year.

b. Assume that the new stadium is placed in service in June 1998.

1998 increase in DGR directly related to new stadium:

•	Increase in gate receipts	\$ 9 million
•	Increase in DGR spill over	\$16 million
	Total DGR increase	\$25 million

#### Cumulative PSL Difference:

	PSL		
	Maximum Annual	First Year	
<u>Year</u>	Allocation Amount	DGR Increase	PSL Difference
1996	\$5.430 million	\$25 million (assumed)	0
1997	\$8.780 million	\$25 million (assumed)	0
1998	\$9.615 million	\$25 million	<u>O</u>
Cumulati	ve PSL Difference		0

Since the increase in DGR in the first full year is greater than the PSL Maximum Annual Allocation Amount for each prior year in which such Allocation Amount was used, then there is no PSL Difference in any prior year.

No amount would be credited into DGR in the 1999 League Year.

#### 5. Subsection (x)(5) Carryover PSL Credit

Assume the following:

- New Stadium is placed in service in June 1998.
- 1999 2002 Maximum Annual Allocation Amount is \$9.615 million.
- Increases in DGR directly related to New Stadium are as follows:

```
1999 $ 8 million2000 $ 9 million2001 $14 million
```

The Carryover PSL credits are calculated as follows:

1999	\$9.615m - \$8m = \$1.615m
2000	\$9.615m - \$9m = \$.615m
2001	(No carryover PSL credits)

Under this scenario, year 2001 has a PSL Excess of \$4.385 million (\$14m-\$9.615m). The Carryover PSL credits of \$2.230 million from 1999 and 2000 (\$1.615m + \$.615m) can be deducted in full from DGR in League Year 2001. There would be no remaining Carryover PSL credits to deduct from DGR in future League years.

## 6. Subsection (x)(6) Reduction In Premium Seat And Luxury Box Expenses

Assume that \$80 million in PSL revenues are used to fund the New Stadium which has a total construction cost of \$200 million. If the annual expenses relating to luxury boxes and premium seats are \$5 million, the reduction in such expenses would be \$2 million, computed as follows:  $55 \text{ million} \times ($80 \text{ million}/$200 \text{ million}) = $2 \text{ million}$ .

## 7. PSL Revenues Not Benefitting The Team Or Any Team Affiliate Except Through A New Or Improved Stadium

In any case where:

- (i) PSLs are sold by a Team or by a third party (such as a stadium corporation, a nonprofit private sector entity, or a governmental entity) pursuant to Team authorization; and
- (ii) all net proceeds of such PSL sale are used to build a new stadium or construct improvements to an existing stadium in which the Team will play upon completion, or is then playing and will continue to play (net proceeds are all gross proceeds net of (a) taxes and (b) expenses (e.g., legal costs, marketing expenses, or securities registration fees) if such taxes and expenses are directly incurred as the result of the PSL sale, and do not benefit the Team or any of its affiliates, either directly or indirectly, other than through the stadium construction or improvements paid by the PSL revenues); and
- (iii) such new or improved stadium is owned by a party not affiliated with the Team, such as a governmental entity or a private sector for-profit or nonprofit entity; and
- (iv) the Team (and all Team affiliates) have only a leasehold interest, and no reversionary interest in the stadium (that is, if the Team or any Team affiliate wishes to acquire any title to the stadium, it must do so in a separately negotiated arms'-length transaction); and
- (v) neither the Team nor any of its affiliates receives any payments, longterm loans, forgiveness of indebtedness, or other consideration from the Stadium landlord or any of its affiliates, other than payments that are due to the Team pursuant to its lease as consideration for its performance of its obligations under the lease, or are reimbursements for expenses incurred by the Team solely in performing its obligations under the lease;

then, because the Team and its affiliates do not receive any net benefit arising out of the sale of PSLs other than through the stadium construction or improvements paid by the PSL revenues (all PSL revenues being spent on third-party costs and charges directly incurred as a result of the PSL sale, or on stadium construction or improvements), none of the proceeds received from the sale of the PSLs would be included in DGR or Excluded DGR. Each of Example Nos. 1 through 6 above assumes that, for one or more reasons, the example does not qualify for the foregoing treatment.

Nothing in the foregoing shall provide any basis to argue that any amounts other than the PSL proceeds, including but not limited to any expense payments, may be treated as DGR, Excluded DGR, or non-DGR under this Agreement. Moreover, the Special Master or the Court would have the authority to examine any transaction involving the Club or any of its affiliates and the Stadium landlord or any of its affiliates, to determine if such transaction transfers, in whole or in part, some or all of the economic benefit of any PSL revenues to the Club or any of its affiliates, and any such transferred economic benefits shall be treated as DGR or Excluded DGR, as appropriate.

NOTE: Premium seat revenues (non-shared amounts) discussed in Subsections (xi)(1) through (xi)(6) call for calculations quite similar to those discussed in Example Nos. 1 through 6 above in calculating "Premium Seat Differences," "Carryover Premium Seat Credits," "Premium Seat Excesses," and "Reductions in Expenses Related to Premium Seats and Luxury Boxes."

\*Extension Agreement 1/8/02

Appendix N

#### APPENDIX N

#### WRITTEN WARNING GOOD FAITH EFFORT

[date]

Dear [player]:

The Club hereby provides you with written notice that you are failing to exhibit the level of good faith effort which can be reasonably expected from players on this Club. If you do not demonstrate the good faith effort which can be reasonably expected from players on this Club, you will not be entitled to Termination Pay under Article XXIII of the Collective Bargaining Agreement if you are terminated before the end of this season.

[Club Official]

[Club name]

Appendix O

#### APPENDIX O

#### **CALCULATION EXAMPLE**

If 2005 Salary Cap:

\$81.7 million

If 2006 Projected DGR, after DGR adjustments (including the shift of \$342 million in television rights fees, plus interest, to 2006), equals \$140 million per club:

65% = \$91 million70% = \$98 million

less assumed Projected Benefits/salary cap deductions of \$19 million per club:

65% cap = \$72 million 70% max = \$79 million

then, pursuant to Article XXIV,  $\S$  4(b)(i), the Salary Cap for 2006 is \$79 million

\*Extension Agreement 1/8/02

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